**LACI Exhibit 5.1**

LEVELIZED COST COMPARISON OF
KANSAS WIND, ILLINOIS WIND AND ADVANCED COMBINED CYCLE

ASSUMPTIONS:

The same as in LACI Exhibit 3.2 but with the capacity factor for MISO wind set at 47.5%

RESULTS:

The results show MISO wind at a 47.5% capacity factor I $14.84/MWh cheaper than Kansas wind. This does not include transmission congestion costs nor marginal losses for the MISO wind.

Table 1

Wind-on-Wind Comparisons

| Generation Type | Kansas Wind | MISO Wind | Difference |
|---|---|---|---|
| CF | 52.00% | 48.00% | -4.00% |
| Capacity Costs | $35.81 | $38.80 | $2.98 |
| Property Taxes | $2.15 | $9.01 | $6.86 |
| Annual Expenses | $7.90 | $8.55 | $0.66 |
| DC Transmission | $22.35 | $0.00 | -$22.35 |
| DC Losses | $3.59 | $0.00 | -$3.59 |
| **Total Lev $/MWh** | **$71.80** | **$56.36** | **$15.44** |

Table 2
Without 20% Adder to DC Transmission Costs

Wind-on-Wind Comparisons

| Generation Type | Kansas Wind | MISO Wind | Difference |
|---|---|---|---|
| CF | 52.00% | 48.00% | -4.00% |
| Capacity Costs | $35.81 | $38.80 | $2.98 |
| Property Taxes | $2.15 | $9.01 | $6.86 |
| Annual Expenses | $7.90 | $8.55 | $0.66 |
| DC Transmission | $18.63 | $0.00 | -$22.35 |
| DC Losses | $3.59 | $0.00 | -$3.59 |
| **Total Lev $/MWh** | **$68.07** | **$56.36** | **$11.71** |